## STATE OF INDIANA

## DEPARTMENT OF LOCAL GOVERNMENT FINANCE



INDIANA GOVERNMENT CENTER NORTH 100 NORTH SENATE AVENUE N1058(B) INDIANAPOLIS, IN 46204 PHONE (317) 232-3777 FAX (317) 232-8779

December 6, 2006

The Honorable Janet K. Rolan Warren County Assessor 125 N. Monroe Street, Suite #3 Williamsport, IN 47993

Dear Ms. Rolan:

RE: 2006 Annual Adjustment Ratio Study

The Department of Local Government Finance has reviewed the information and data you have submitted for the Warren County 2006 ratio study and the supplemental information provided in response to our October 13, 2006 letter. The Department hereby approves the ratio study results based on the study presented without verifying the actual data in order to allow the preparation and delivery of the real property list to the County Auditor pursuant to IC 6-1.1-5-14.

We do continue to have concerns about the Price Related Differential for Vacant Residential property in Warren Township (1.033). In counties where there may not be a significant number of sales, careful consideration should be given to ensure sales are not unnecessarily excluded. However, so as not to delay the 2006 annual adjustment further, we will approve the study.

In conjunction with our Data Analysis section, please continue to ensure your sales disclosure file database is compliant. For assessment year 2007, your 2005 and 2006 sales disclosure data files must be compliant with the rules of the DLGF before we will process the 2007 ratio study.

If you have any questions or concerns, please feel free to contact Barry Wood, the Assessment Division Director, at (317) 232-3762 or by e-mail at Bwood@dlgf.in.gov.

Sincerely,

Melissa K. Henson Commissioner

cc: Jay Morris, Ad Valorem Solutions

Barry Wood, Assessment Division Director